



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Calaveras
San Andreas, California**

**Date: October 3, 2003
Filing Ref: CAL04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------|------------------------|
| 1. Employee Fringe Benefits | 4. Buildings & Grounds |
| 2. Auditor-Controller | 5. County Counsel |
| 3. Technology Services | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as

defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF CALAVERAS**BY** *Linda S. Churches*Linda S. Churches, CPANameAuditor-ControllerTitleOctober 15, 2003Date**STEVE WESTLY****CALIFORNIA STATE CONTROLLER****BY** *Michael J. Havey*Michael J. Havey, ChiefBureau of PaymentsDivision of Accounting and Reporting10-17-03Date**Negotiated by Tillman Sherman****Telephone (916) 322-9437**

cc: State and Federal Agencies

Attachment

County of Calaveras
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department

| Central Svc Departments | 0270-MICROFILM | 0010-BD OF SUPER | 0050-ASSESSOR | 0090-DUPPLICATI | 0100-ELECTIONS | 0120-CNTY CONTRI | 0130-GIS | 0140-COMMUNITY | 0180-SURVEYOR | 0210-VICTIM/WI |
|----------------------------|----------------|---------------------|---------------|-----------------|----------------|---------------------|----------|----------------|---------------|----------------|
| BUILDING USE CHA | \$327 | \$922 | \$1,754 | | \$250 | | | | \$485 | |
| EQUIPMENT USE CH | 2,059 | 6,461 | 23,474 | | 122 | | | | 432 | 122 |
| 0150-INSURANCE | | 3,097 | 15,266 | | 1,616 | | | | 1,314 | 1,078 |
| 0020-CAO | 6 | 13,581 | 7,104 | 131 | 1,921 | 269 | 180 | 646 | 950 | 869 |
| 0030-AUDITOR | 173 | 3,556 | 8,777 | 1,129 | 5,046 | 692 | | 853 | 1,171 | 1,136 |
| 0060-TREAS/TAX C | 7 | 73 | 277 | | 47 | | | | 29 | 29 |
| 0070-TECH SVCs | | 2,541 | 36,398 | | 10,895 | | 13,775 | | 2,369 | 3,607 |
| 0110-BLDGS/GRDS | 4,253 | 20,950 | 22,651 | | 3,060 | | | | 5,293 | 1,067 |
| 0260-GRAND JURY | 2 | 206 | 560 | 32 | 175 | 65 | 7 | 156 | 85 | 66 |
| 0080-CTY COUNSEL | | 48,661 | 5,635 | | 5,293 | | | | 1,793 | |
| Total Allocated | \$6,827 | \$100,048 | \$121,896 | \$1,292 | \$28,425 | \$1,026 | \$13,962 | \$1,655 | \$13,921 | \$7,974 |
| Roll Forward | 1,208 | 7,824 | (10,930) | (7,831) | (18,130) | 12 | 13,933 | (2,130) | (3,376) | (1,020) |
| Proposed costs | \$8,035 | \$107,872 | \$110,966 | \$ (6,539) | \$10,295 | \$1,038 | \$27,895 | \$ (475) | \$10,545 | \$6,954 |

County of Calaveras
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department

| Central Svc Departments | 0220-WELFARE FRA | 0230-HOMICIDE TR | 0250-MARIJUANA S | 0280-CNTY CLERK | 0300-DIST ATTNY | 0310-PUB DEF | 0320-SHERIFF | 0330-DISPATCH9 | 0340-JUV PROB | 0350-CNEU |
|----------------------------|---------------------|---------------------|---------------------|--------------------|--------------------|-----------------|--------------|----------------|------------------|-----------|
| BUILDING USE CHA | | | | \$423 | \$1,234 | | \$8,646 | \$1,071 | | |
| EQUIPMENT USE CH | | | | 199 | 2,950 | | 204,701 | 37,556 | 72,788 | |
| 0150-INSURANCE | 798 | | 2,012 | 9,629 | 8,789 | 2,385 | 233,372 | 9,159 | 5,050 | 2,391 |
| 0020-CAO | 501 | | 506 | 1,904 | 5,297 | 977 | 29,322 | 6,686 | 2,998 | 1,584 |
| 0030-AUDITOR | 234 | | 2,056 | 1,237 | 4,760 | 2,340 | 42,581 | 5,339 | 7,834 | 1,358 |
| 0060-TREAS/TAX C | 14 | | 39 | 69 | 141 | | 820 | 255 | 154 | 38 |
| 0070-TECH SVCs | | | | 2,471 | 18,972 | | 181,698 | | 2,775 | |
| 0110-BLDGS/GRDS | | | | 5,307 | 28,057 | | 33,464 | 7,237 | 8,915 | |
| 0260-GRAND JURY | 49 | | 122 | 99 | 483 | 236 | 1,944 | 459 | 195 | 166 |
| 0080-CTY COUNSEL | | | | 6,062 | 11,610 | 4,696 | 7,854 | | | |
| Total Allocated | \$1,596 | | \$4,735 | \$27,400 | \$82,293 | \$10,634 | \$744,402 | \$67,762 | \$100,709 | \$5,537 |
| Roll Forward | 417 | | 1,390 | 11,776 | 21,005 | 3,533 | 280,210 | 33,723 | 78,555 | 851 |
| Proposed costs | \$2,013 | | \$6,125 | \$39,176 | \$103,298 | \$14,167 | \$1,024,612 | \$101,485 | \$179,264 | \$6,388 |

County of Calaveras
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department

| Central Svc Departments | 0360-MARINE SAFE | 0370-JUV JUSTICE | 0380-COUNTY JAIL | 0390-ADULT PROB | 0400-ST CORRECT | 1760-FIRE | 0420-AG COMM | 0430-PLANNING | 0440-RECORDER | 0450-CORONER/P |
|----------------------------|---------------------|---------------------|---------------------|--------------------|--------------------|-----------|-----------------|---------------|---------------|----------------|
| BUILDING USE CHA | | | \$14,516 | \$504 | | | \$636 | \$1,454 | \$1,033 | |
| EQUIPMENT USE CH | | | 19,593 | 7,419 | | 591 | 34,768 | 7,816 | 2,446 | |
| 0150-INSURANCE | 4,751 | | 55,430 | 6,419 | | 105,706 | 10,949 | 37,185 | 15,390 | 811 |
| 0020-CAO | 6,035 | | 11,631 | 3,523 | 125 | 2,348 | 4,687 | 5,199 | 2,503 | 570 |
| 0030-AUDITOR | 1,899 | | 14,649 | 5,407 | 161 | 3,196 | 6,353 | 4,627 | 2,549 | 1,283 |
| 0060-TREAS/TAX C | 41 | | 309 | 115 | | 27 | 117 | 150 | 84 | 14 |
| 0070-TECH SVCs | | | | 26,525 | | 1,889 | 30,296 | 15,686 | 603 | |
| 0110-BLDGS/GRDS | 5,052 | | 44,589 | 3,410 | | 12,007 | 18,574 | 8,968 | 7,578 | |
| 0260-GRAND JURY | 139 | | 894 | 232 | 30 | 476 | 370 | 317 | 244 | 66 |
| 0080-CTY COUNSEL | | | | | | | 5,891 | 91,687 | 5,293 | |
| Total Allocated | \$17,917 | | \$161,611 | \$53,554 | \$316 | \$126,240 | \$112,641 | \$173,089 | \$37,723 | \$2,744 |
| Roll Forward | 2,600 | | 35,296 | 6,440 | (11) | (22,964) | 44,374 | 72,329 | 18,208 | 871 |
| Proposed costs | \$20,517 | | \$196,907 | \$59,994 | \$305 | \$103,276 | \$157,015 | \$245,418 | \$55,931 | \$3,615 |

County of Calaveras
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department

| Central Svc Departments | 0460-CONSTABLE | 0470-O.E.S. | 0480-ANIMAL CTRL | 0490-STAT RAPE | 0500-LAFCO | 1260-HEALTH | 1270-MENT HEALTH | 1860-ROCK CREEK | 0550-ON SITE SEW | 1890-RECYCLING |
|----------------------------|----------------|-------------|---------------------|-------------------|------------|-------------|---------------------|--------------------|---------------------|----------------|
| BUILDING USE CHA | | \$1,154 | \$1,594 | | | | | | \$15 | |
| EQUIPMENT USE CH | | 1,089 | 14,764 | | | 947 | 856 | | 2,048 | 12,738 |
| 0150-INSURANCE | | 1,538 | 10,261 | 594 | 169 | 19,140 | 21,766 | 222 | 2,364 | |
| 0020-CAO | | 5,754 | 2,173 | 175 | 327 | 8,656 | 9,275 | 2,182 | 2,176 | 980 |
| 0030-AUDITOR | | 4,505 | 5,509 | 1,107 | 573 | 12,105 | 17,560 | 8,022 | 1,736 | 3,758 |
| 0060-TREAS/TAX C | | 38 | 76 | | 32 | 204 | 275 | | 47 | |
| 0070-TECH SVCs | | | 11,075 | | | 33,850 | 28,571 | | | 1,658 |
| 0110-BLDGS/GRDS | | 10,291 | 2,552 | | | 7,895 | 8,964 | | | |
| 0260-GRAND JURY | | 63 | 146 | 42 | 7 | 807 | 682 | 527 | 164 | 237 |
| 0080-CTY COUNSEL | | 1,622 | 5,976 | | 513 | 4,269 | 7,854 | | | |
| Total Allocated | | \$26,054 | \$54,126 | \$1,918 | \$1,621 | \$87,873 | \$95,803 | \$10,953 | \$8,550 | \$19,371 |
| Roll Forward | | 7,490 | 19,877 | 1,000 | (9,430) | 23,025 | 8,224 | (2,193) | 901 | 3,173 |
| Proposed costs | | \$33,544 | \$74,003 | \$2,918 | \$(7,809) | \$110,898 | \$104,027 | \$8,760 | \$9,451 | \$22,544 |

County of Calaveras
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department

| Central Svc Departments | 0570-ENV HEALTH | 0580-BUILDING | 0590-CARE OF CRT | 1280-C.H. & DISAB | 1320-ALC/DRUG | 0650-LIBRARY | 0660-LITERACY | 0670-FARM ADV | 0680-MUSEUM | 0760-PW ROAD |
|----------------------------|--------------------|---------------|---------------------|----------------------|---------------|--------------|---------------|------------------|-------------|-----------------|
| BUILDING USE CHA | | \$1,030 | | | | \$1,025 | | \$477 | \$768 | \$5,555 |
| EQUIPMENT USE CH | 664 | 49,111 | | 690 | 458 | 13,094 | | 183 | 326 | 795 |
| 0150-INSURANCE | 4,323 | 35,060 | | 348 | 11,011 | 7,476 | 709 | 1,890 | | 146,805 |
| 0020-CAO | 2,712 | 6,137 | | 1,466 | 5,354 | 6,080 | | 2,377 | 78 | 38,079 |
| 0030-AUDITOR | 3,239 | 11,544 | 323 | 1,913 | 5,581 | 14,546 | 2,416 | 3,032 | 980 | 44,169 |
| 0060-TREAS/TAX C | 87 | 224 | | 18 | 158 | 242 | 29 | 46 | | 886 |
| 0070-TECH SVCs | 16,324 | 26,374 | | | 20,863 | 33,943 | | 10,302 | | 39,749 |
| 0110-BLDGS/GRDS | 7,994 | 13,220 | | | 14,784 | 22,418 | | 5,207 | 26,252 | 24,748 |
| 0260-GRAND JURY | 239 | 541 | | 65 | 480 | 313 | | 104 | 19 | 4,698 |
| 0080-CTY COUNSEL | 8,963 | 15,538 | | | 598 | 3,330 | | | | 24,928 |
| Total Allocated | \$44,545 | \$158,779 | \$323 | \$4,500 | \$59,287 | \$102,467 | \$3,154 | \$23,618 | \$28,423 | \$330,412 |
| Roll Forward | 9,849 | 61,060 | (187) | 1,517 | (8,432) | 3,215 | (241) | 5,090 | 3,276 | (14) |
| Proposed costs | \$54,394 | \$219,839 | \$136 | \$6,017 | \$50,855 | \$105,682 | \$2,913 | \$28,708 | \$31,699 | \$330,398 |
| | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== |

County of Calaveras
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department

| Central Svc Departments | 0960-CALWORKS | 0970-CALWRK ASST | 1560-FISH & GAME | 1660-AIRPORT | 1900-SOLID WASTE | 1910-SEPTAGE | 1490-STORES/PU | 1500-COMMUNICA | 1510-GAS & OIL | 2190-AIR POLLUTE |
|----------------------------|---------------|---------------------|---------------------|--------------|---------------------|--------------|----------------|----------------|-------------------|---------------------|
| BUILDING USE CHA | | | | | \$284 | | | | | |
| EQUIPMENT USE CH | 3,454 | | 591 | | 7,549 | | | | | 7,754 |
| 0150-INSURANCE | 41,732 | | | | 17,583 | | | | | 847 |
| 0020-CAO | 36,485 | | 91 | 21,626 | 8,793 | | 3 | 227 | 196 | 299 |
| 0030-AUDITOR | 130,979 | | 149 | 1,671 | 4,395 | | | | | 1,156 |
| 0060-TREAS/TAX C | 978 | | | | 189 | | | | | 14 |
| 0070-TECH SVCs | 7,106 | | | | 7,040 | | | | | 1,975 |
| 0110-BLDGS/GRDS | (7,175) | | | 7,022 | 2,891 | | | | | |
| 0260-GRAND JURY | 2,670 | | 4 | 114 | 1,018 | | 1 | 55 | 47 | |
| 0080-CTY COUNSEL | 22,282 | | | | 2,476 | | | | | 171 |
| | ----- | | ----- | ----- | ----- | | ----- | ----- | ----- | ----- |
| Total Allocated | \$238,511 | | \$835 | \$30,433 | \$52,218 | | \$4 | \$282 | \$243 | \$12,216 |
| Roll Forward | 15,509 | | 446 | 4,351 | 9,116 | | (31) | (831) | 41 | 5,410 |
| | ----- | | ----- | ----- | ----- | | ----- | ----- | ----- | ----- |
| Proposed costs | \$254,020 | | \$1,281 | \$34,784 | \$61,334 | | \$(27) | \$(549) | \$284 | \$17,626 |
| | ===== | | ===== | ===== | ===== | | ===== | ===== | ===== | ===== |

County of Calaveras
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department

| Central Svc Departments | 1300-CHILD SYS | 2440-CPPA | OTH COUNTY | 2010-ALTA | 2020-ARNOLD | 2030-MOKEL | 2040-MURPHY | 2050-SAN ANDR | 2060-VALLEY | 2070-W POINT |
|----------------------------|-------------------|-----------|---------------|-----------|-------------|------------|-------------|------------------|-------------|-----------------|
| BUILDING USE CHA | | | | | | | | | | |
| EQUIPMENT USE CH | | | | | | | | | | |
| 0150-INSURANCE | 2,621 | | | | | | | | | |
| 0020-CAO | 558 | | | | | | | | | |
| 0030-AUDITOR | 1,278 | 1,337 | | | | | 276 | 427 | 276 | |
| 0060-TREAS/TAX C | 80 | | | | | | | | | |
| 0070-TECH SVCs | | | 138,158 | | | | | | | |
| 0110-BLDGS/GRDS | | | | | | | | | | |
| 0260-GRAND JURY | 135 | | | | | | | | | |
| 0080-CTY COUNSEL | 171 | | | | | | | | | |
| | ----- | ----- | ----- | | | | ----- | ----- | ----- | |
| Total Allocated | \$4,843 | \$1,337 | \$138,158 | | | | \$276 | \$427 | \$276 | |
| Roll Forward | 906 | 466 | 135,223 | | (131) | (120) | 52 | 142 | (3,992) | |
| | ----- | ----- | ----- | | | | ----- | ----- | ----- | |
| Proposed costs | \$5,749 | \$1,803 | \$273,381 | | \$(131) | \$(120) | \$328 | \$569 | \$(3,716) | |
| | ===== | ===== | ===== | | ===== | ===== | ===== | ===== | ===== | |

County of Calaveras
 OMB A-87 COST ALLOCATION PLAN
 Allocated Costs by Department

| Central Svc | 2090-CSA | 2100-CSA | 2110-CSA | 2111-CSA | 2112-CSA | 2120-CSA | 2140-CSA | 2180-CSA | 2181-CSD | 2182-CSD |
|-------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Departments | 10 | 9 | 1 | 11 | 12 | 2 | 4 | 8 | 1 | 2 |

BUILDING USE CHA

EQUIPMENT USE CH

0150-INSURANCE

0020-CAO

0030-AUDITOR

265

0060-TREAS/TAX C

0070-TECH SVCs

0110-BLDGS/GRDS

0260-GRAND JURY

0080-CTY COUNSEL

Total Allocated

\$265

Roll Forward

248

Proposed costs

\$513

=====

County of Calaveras
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department

| Central Svc Departments | 2183-CSD 3 | 2188-CSD #8-SADD | 2200-RRF FIRE | 2201-CCF | 2210-A/M FIRE | 2220-COP FIRE | 2230-J/L FIRE | 2240-MK FIRE | 2250-MURPH FIRE | 2260-M RANCE |
|----------------------------|---------------|---------------------|------------------|----------|------------------|------------------|------------------|-----------------|--------------------|-----------------|
| BUILDING USE CHA | | | | | | | | | | |
| EQUIPMENT USE CH | | | | | | | | | | |
| 0150-INSURANCE | | | | | | | 167 | | | |
| 0020-CAO | | | | | | | 598 | | | |
| 0030-AUDITOR | | | | 10,700 | 2,354 | 231 | 8,069 | 2,700 | 4,829 | |
| 0060-TREAS/TAX C | | | | | | | 64 | | | |
| 0070-TECH SVCs | | | | | | | | | | |
| 0110-BLDGS/GRDS | | | | | | | | | | |
| 0260-GRAND JURY | | | | | | | | | | |
| 0080-CTY COUNSEL | | | | | | | | | 1,622 | |
| Total Allocated | | | | \$10,700 | \$2,354 | \$231 | \$8,898 | \$2,700 | \$6,451 | |
| Roll Forward | | (723) | (87) | 6,527 | 758 | 136 | 3,154 | 1,089 | 1,833 | |
| Proposed costs | | \$ (723) | \$ (87) | \$17,227 | \$3,112 | \$367 | \$12,052 | \$3,789 | \$8,284 | |
| | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== | |

County of Calaveras
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department

| Central Svc Departments | 2270-SAN ANDR | 2280-W POINT | 2290-EBBETS | 2310-ALTAVILLE | 2320-COP CEM | 2330-MH CEM | 2340-MUR CEM | 2350-RRF CEM | 2360-SAN AND | 2370-TREAT |
|----------------------------|------------------|-----------------|-------------|----------------|-----------------|----------------|-----------------|-----------------|-----------------|------------|
| BUILDING USE CHA | | | | | | | | | | |
| EQUIPMENT USE CH | | | | | | | | | | |
| 0150-INSURANCE | | 83 | | 167 | | | 167 | 83 | 167 | |
| 0020-CAO | | 299 | | 598 | | | 598 | 299 | 598 | |
| 0030-AUDITOR | 4,622 | 3,363 | 10,581 | 1,256 | 101 | 463 | 1,182 | 403 | 1,109 | |
| 0060-TREAS/TAX C | | | | 25 | | | 31 | 14 | 29 | |
| 0070-TECH SVCs | | | | | | | | | | |
| 0110-BLDGS/GRDS | | | | | | | | | | |
| 0260-GRAND JURY | | | | | | | | | | |
| 0080-CTY COUNSEL | | 1,537 | 342 | | | | | | | |
| Total Allocated | \$4,622 | \$5,282 | \$10,923 | \$2,046 | \$101 | \$463 | \$1,978 | \$799 | \$1,903 | |
| Roll Forward | 1,781 | 192 | 1,944 | 363 | 85 | 285 | 495 | 147 | 508 | |
| Proposed costs | \$6,403 | \$5,474 | \$12,867 | \$2,409 | \$186 | \$748 | \$2,473 | \$946 | \$2,411 | |

DMG/NGCS II
09/26/2003

County of Calaveras
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department

Summary page 11
Schedule A.011
Actual 01 2002
(continued)

| Central Svc | 2380-VAL | 2390-W/P | 2410-CALA | 2420-UNION | 2430-VALLEY | 2520-MH | 2530-MUR | 2540-SAN | 2550-VALLEY | 2610-ANGELS |
|------------------|----------|----------|-----------|------------|-------------|---------|----------|----------|-------------|-------------|
| Departments | CEM | CEM | P.U. | PUB | SPR | SAN | SAN | SAN | SAN | VETS |
| BUILDING USE CHA | | | | | | | | | | |
| EQUIPMENT USE CH | | | | | | | | | | |
| 0150-INSURANCE | | | | | | | | | | 83 |
| 0020-CAO | | | | | | | | | | 299 |
| 0030-AUDITOR | 687 | (18) | | | | | | | | 1,745 |
| 0060-TREAS/TAX C | | | | | | | | | | |
| 0070-TECH SVCs | | | | | | | | | | |
| 0110-BLDGS/GRDS | | | | | | | | | | |
| 0260-GRAND JURY | | | | | | | | | | |
| 0080-CTY COUNSEL | | | 171 | | | | 2,134 | | | |
| | ----- | ----- | ----- | | | | ----- | | | ----- |
| Total Allocated | \$687 | \$ (18) | \$171 | | | | \$2,134 | | | \$2,127 |
| Roll Forward | 620 | (439) | (190) | | | | (1,600) | | | (8,370) |
| | ----- | ----- | ----- | | | | ----- | | | ----- |
| Proposed costs | \$1,307 | \$ (457) | \$ (19) | | | | \$534 | | | \$ (6,243) |
| | ===== | ===== | ===== | | | | ===== | | | ===== |

County of Calaveras
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department

| Central Svc Departments | 2620-EBBETS VETS | 2630-JL VETS | 2640-MH VETS | 2650-SA VETS | 2660-WP VETS | 2710-CTY WATER | 2720-M TWIN HOS | 2730-SA REC & PK | 3000-M TWIN SCH | 3100-BRET HART S |
|----------------------------|---------------------|-----------------|-----------------|-----------------|-----------------|-------------------|--------------------|---------------------|--------------------|---------------------|
| BUILDING USE CHA | | | | | | | | | | |
| EQUIPMENT USE CH | | | | | | | | | | |
| 0150-INSURANCE | 167 | 83 | | | | | | | | |
| 0020-CAO | 598 | 1,794 | | | | | | | | |
| 0030-AUDITOR | 1,376 | (55) | 1,604 | | (19) | | | (39) | | |
| 0060-TREAS/TAX C | | | | | | | | | | |
| 0070-TECH SVCs | | | | | | | | | | |
| 0110-BLDGS/GRDS | | | | | | | | | | |
| 0260-GRAND JURY | | | | | | | | | | |
| 0080-CTY COUNSEL | 85 | 939 | 598 | | | | | | 513 | |
| Total Allocated | \$2,226 | \$2,761 | \$2,202 | | \$ (19) | | | \$474 | | |
| Roll Forward | (4,244) | (2,886) | (656) | (58) | (13) | 30 | | 17 | | |
| Proposed costs | \$ (2,018) | \$ (125) | \$1,546 | \$ (58) | \$ (32) | \$30 | | \$491 | | |

County of Calaveras
 OMB A-87 COST ALLOCATION PLAN
 Allocated Costs by Department

| Central Svc | 3200-CALAV | 3240-BLD | 3250-ADULT | 3260-FACILITY | 3270 | 3290-CSUD | 3300-VALLEC | 3390-VUSD | 9910-CTY | ALL |
|------------------|------------|----------|------------|---------------|----------|-----------|-------------|-----------|----------|-----------|
| Departments | UNIF | FUND | ED | | SPEC RES | P&REC | SCH | P&REC | SCH SVS | OTHER |
| BUILDING USE CHA | | | | | | | | | | \$3,531 |
| EQUIPMENT USE CH | | | | | | | | | | 96,435 |
| 0150-INSURANCE | | | | | | | | | | 25,252 |
| 0020-CAO | | | | | | | | | | 60,314 |
| 0030-AUDITOR | | | | | | | | | | 103,801 |
| 0060-TREAS/TAX C | | | | | | | | | | 649 |
| 0070-TECH SVCs | | | | | | | | | | (11,884) |
| 0110-BLDGS/GRDS | | | | | | | | | | 15,692 |
| 0260-GRAND JURY | | | | | | | | | | 190 |
| 0080-CTY COUNSEL | | | | | | | | | | 34,398 |
| | | | | | | | | | | ----- |
| Total Allocated | | | | | | | | | | \$328,378 |
| Roll Forward | | | | | | | | | | (179,437) |
| | | | | | | | | | | ----- |
| Proposed costs | | | | | | | | | | \$148,941 |
| | | | | | | | | | | ===== |

County of Calaveras
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department

| Central Svc Departments | Subtotal | Direct Billed | Unallocated | Total |
|----------------------------|-------------|------------------|-------------|-------------|
| BUILDING USE CHA | \$48,688 | | | \$48,688 |
| EQUIPMENT USE CH | 637,043 | | | 637,043 |
| 0150-INSURANCE | 885,475 | | | 885,475 |
| 0020-CAO | 340,307 | | 216,727 | 557,034 |
| 0030-AUDITOR | 576,268 | 1,127 | 119,573 | 696,968 |
| 0060-TREAS/TAX C | 7,284 | | 158,969 | 166,253 |
| 0070-TECH SVCs | 715,604 | 62,120 | (141,657) | 636,067 |
| 0110-BLDGS/GRDS | 403,187 | 94,780 | (41,055) | 456,912 |
| 0260-GRAND JURY | 21,243 | | 36,253 | 57,496 |
| 0080-CTY COUNSEL | 335,505 | 63,195 | | 398,700 |
| | ----- | ----- | ----- | ----- |
| Total Allocated | \$3,970,604 | \$221,222 | \$348,810 | \$4,540,636 |
| Roll Forward | 683,429 | | | 683,429 |
| | ----- | ----- | ----- | ----- |
| Proposed costs | \$4,654,033 | \$221,222 | \$348,810 | \$5,224,065 |
| | ===== | ===== | ===== | ===== |

